

CANTERBURY CHORAL SOCIETY

England & Wales · Charity number 265138

Details

Status Registered

Legal form Other

Registered 1973-07-01

Register [View on the Charity Commission register](#)

Contact

Address 37 Preston Grove
Faversham
Kent
ME13 8JY

Phone 07870567749

Email enquiries@canterburychoral.co.uk

Website www.canterburychoral.co.uk

Activities

Objects: TO EDUCATE THE PUBLIC IN THE ARTS AND SCIENCES AND IN PARTICULAR THE ART AND SCIENCE OF MUSIC BY THE PRESENTATION OF CONCERTS AND OTHER ACTIVITIES.

Activities: The Society promotes public concerts at which the members perform with professional musicians. The Canterbury Choral Society Youth Choir participates in some concerts with the main choir, and participates in other concerts on its own.

Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE CANTERBURY
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£126,599	£123,349	-	-
2023-08-31	£146,934	£115,758	-	-
2022-08-31	£99,120	£101,445	-	-
2021-08-31	£32,205	£23,315	-	-
2020-08-31	£76,541	£53,147	-	-

Trustees

Name	Role	Appointed
Brigadier Martin John Meardon	Chair	
ANTONY JOHN MEIRE FRICS		
Anthony Johnson		2024-03-24
DAVID WHITEHOUSE		2012-06-29
Deborah Quow		2025-04-29
Dr ANN ASTBURY		2011-07-21
Dr MADELAINE COUPE		
Helen Rushton		2023-06-01
Jane Cullinane		2018-09-01
Rachel Effeny		2022-02-01
Robert George Garlick		2017-09-01
Tracey Girling		2020-09-01

CANTERBURY CHORAL SOCIETY

England & Wales - Charity number 265138

Accounts

CANTERBURY CHORAL SOCIETY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st AUGUST 2024

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Reference and administrative details of the Charity, its trustees and advisers for the year ended 31st August 2024

Trustees

Brigadier M J Meardon, Chairman

Mr A J Meire, Secretary

Dr A R Astbury, Treasurer

Dr M Coupe

Mr G Webb

Mrs P Webb

Mr R Garlick

Mrs T Girling

Mrs J Cullinane

Ms Helen Rushton

Mr K Back - retired during the year

Mr A Johnson - joined during the year

Mr D Whitehouse

Mrs R Effeny

Ms E Premier – retired during the year

Ali Goodall - joined during the year

Charity registered no. 265138

Principal office Hon Treasurer
37 Preston Grove
Faversham
Kent ME13 8JY

Independent Examiner

Mr J C Mulford CA
81 Ashford Road
Faversham
Kent ME13 8XW

Banks Lloyds plc NatWest Barclays

TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2024

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective from 1st January 2015.

Structure, Governance and Management

The Society is an unincorporated association governed by its rules adopted 15th May 1951 and amended 16th May 1973, 18th January 1994 and 7th May 2013. It is a registered charity, number 265138.

The Society is controlled by the Trustees, whose names are listed on page 1 of this report. Trustees holding positions as officers of the Society are elected by the members at the AGM. Other trustees are elected to positions of responsibility which entitle them to automatic appointment as ex officio trustees. Appropriate experience is needed rather than formal training.

Objectives and Activities

The Society's objectives are to educate the public in the arts and sciences and, in particular, the art and science of music through the presentation of concerts and other activities.

Public Benefit

The Society is the largest and most prestigious choir in Kent and one of the most prestigious in the South of England. As such, it takes seriously its role of providing musical performances of excellence at its concerts. The choir is prepared to high standards, with weekly rehearsals throughout the year.

The Society promotes public concerts at which the members perform with professional musicians. There are usually four concerts annually, generally in Canterbury Cathedral but occasionally in other venues. One of these concerts has been given as part of the Canterbury Festival since 1984. In addition, the Society gives an annual carol concert in Canterbury Cathedral, with special focus on participation by children.

We have achieved success in introducing young people to the choral repertoire and participating through our thriving Youth Choir of talented children, some of whom join the main choir in due course. They rehearse and aspire to the same professional standards as the adult choir and take part in the majority of our concerts. Quite apart from enhancing the overall sound of the choir, the experience is highly educational, and we receive comments from parents about the further benefits to their learning at school and their enhanced levels of concentration. They also acquire the discipline of orderly behaviour during long periods in a concert. This gives them insight into what can be achieved, and a boost to their confidence from knowing that they are a part of the result.

We also encourage young people to join us with concessions to offset membership fees.

Achievements and Performance

Our performances in our 2023-24 season were:

Haydn, *The Creation*, with Keri Fuge, Christopher Bowen, William Gaunt and the English Chamber Orchestra, as part of the Canterbury Festival of Arts, sponsored by Fenwick.

Our Family Carols, supported by the Festival Brass Ensemble and David Newsholme (playing the organ of Canterbury Cathedral), sponsored by Pharon Independent Financial Advisers.

Mozart; *Requiem* and *Symphony 39* and Durante; *Magnificat*, with Helen Neeves, Alexander Chance, Greg Tassell, Leo Selleck and The Hanover Band, sponsored by Wendi Atherton.

Britten; *Spring Symphony*, Copland, *Appalachian Spring*, Holst; *The Hymn of Jesus* with Nina Bennet, Jess Dandy, Peter Davoren and The London Mozart Players, sponsored by the Henry Oldfield Trust. This was Richard Cooke's 40th year with the choir.

Our Youth Choir joined us for each of our concerts this season, it continues to thrive as an essential part of our music making.

In January 2024, our music director, Richard Cooke, presented a full day singing workshop "Find Your Voice" at Collyer Fergusson, Kent University at Canterbury, focussing on voice production and practising it on a range of choral extracts.

We were particularly pleased to welcome for the start of our season in September 2023, Gareth Malone OBE, who had joined us as our new Patron.

Financial Review

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Society's incoming resources received this year, including sponsorships for the following year of £10,000 were £126,599 (*previous year £146,934*). The total amount of funds held at the year's end amounted to £139,538 (*previous year £136,287*).

The Society is committed to the challenges of interesting and lesser-known works, balancing these against the familiar repertoire.

Reserves Policy

The Society's policy is to keep a minimum of £60,000 at all times. Reserves below this minimum can be expected in some years during the period between the final concert of the year (in June) and the end of August.

For the current period, the cash balances held amount to £131,355.

Risk Review

The Trustees are aware of their duty to identify and review the risks to which the Society is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. As far as physical risks are concerned, a formal and thorough risk assessment is done before each concert in collaboration with Canterbury Cathedral authorities, covering aspects of health and safety such as wheelchair placement, platform safety, seating etc. The Society maintains an insurance policy which covers it against third party claims and also against the risk of cancellation of concerts, due, for example, to the indisposition of artists.

As far as financial risk is concerned, the Society's accounts are subjected to independent examination each year, and during the year the Trustees are provided with interim accounts for the current year at each meeting. The Treasurer maintains close vigilance over receipts and expenses with the aim of ensuring that the cash balance remains, and can be expected to remain, above the reserve limit adopted by the Society.

Plans for the Future

Having been able to give a full programme of concerts this season, the Society plans a variety of works for the coming year, with a second workshop.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles of the Charities SORP (FRS 102);

Make judgments and accounting estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



date 29 April 2025

Brigadier M J Meardon

Chairman

INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 31st AUGUST 2022

I report to the Charity Trustees on my examination of the accounts of the Canterbury Choral Society for the year ended 31st August 2024 which are set out on pages 7 to 16.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my work or this report.

Signed 

dated 23/4/2025

Mr J C Mulford CA

The Statement of Financial Activities includes all gains and losses recognised in the year. The tables form part of these financial statements.


STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st AUGUST 2024

	Main choir activities	Youth choir designated	Restricted funds	Total funds 2024	Total funds 2023
INCOME					
All Charitable activities during 2023-24	£ 110,862.57	£ 4,937.00	£ 10,800.00	£ 126,599.57	£ 146,934.31
Total income	£ 110,862.57	£ 4,937.00	£ 10,800.00	£ 126,599.57	£ 146,934.31
EXPENDITURE					
Gross expenditure (charitable)	£ (111,994.36)	£ (11,354.66)			
Transfer of Restricted Funds	£ 25,800.00		£ (25,800.00)		
Net expenditure	£ (86,194.36)	£ (11,354.66)	£ (25,800.00)	£ (123,349.02)	£ (115,758)
Net Income (expenditure)	£ 24,668.21	£ (6,417.66)	£ (15,000.00)	£ 3,250.55	£ 31,176.63
RECONCILIATION					
Total funds brought forward	£ 101,498.17	£ 9,789.70	£ 25,000.00	£ 136,287.87	£ 105,111.24
Net movement in funds	£ 24,668.21	£ (6,417.66)	£ (15,000.00)	£ 3,250.55	£ 31,176.63
Total funds carried forward	£ 126,166.38	£ 3,372.04	£ 10,000.00	£ 139,538.42	£ 136,287.87

BALANCE SHEET AS AT 31st AUGUST 2024

	2024		2023	
CURRENT ASSETS				
stocks £1,120 less sales		£ 1,120.00	£ 1,120.00	
Debtors / prepayments	£ 16,368.21		£ 6,778.00	
Deposits and cash	£ 61,531.76		£ 60,420.71	
Current banks (main and YC)	£ 69,823.45	£ 147,723.42	£ 76,090.22	£ 144,408.93
CURRENT LIABILITIES				
Creditors / RF due within a year		£ 9,305.00	£ 8,121.06	£ 8,121.06
Net current assets		£ 139,538.42		£ 136,287.87
From S.O.F.A.				
Designated funds: Youth choir	£ 3,372.04		£ 9,789.70	
Restricted funds	£ 10,000.00		£ 25,000.00	
General funds : total funds	£ 126,166.38	£ 139,538.42	£ 101,498.17	£ 136,287.87

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



 Brigadier M J Meardon
 Chairman

date 29 April 2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

1 General Information

Canterbury Choral Society is an unincorporated charity registered in England, registered number 265138. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

2 Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charity's SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS 102) effective for accounting periods beginning 1 January 2019.

Canterbury Choral Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has applied the latest SORP and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in Sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of this financial statement are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The accounts have been prepared on a going concern basis. On this basis, no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs that contribute to more than one activity and support costs that are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives using the straight-line method. Depreciation on concert and other equipment is provided on a straight-line basis at 15%.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity period of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specified fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Critical Accounting Estimates and Areas of Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of further events that are believed to be reasonable under the circumstances.

In respect of critical accounting estimates and assumptions, no significant judgements or key estimates have been made by the Charity's Trustees in preparing these financial statements.

4 Independent Examiner's Remuneration

The remuneration for the independent examination of the Charity's annual accounts is £nil (prior year £300)

5 Staff costs

The Charity does not have any employees receiving emoluments.

6 Trustees' Remuneration

During the year no Trustees have received any remuneration or other benefits, and no Trustee expenses have been incurred.

7 Related Party Transactions

Included in incoming resources are subscriptions from Trustees. All Trustees paid £264 during the year with the exception of Brigadier M J Meardon, and all amounts in relation to Trustees' subscriptions were fully paid up to the year end. Dr A R Astbury, a Trustee for the Charity, was also a partner of Tassells LLP, which itself is a corporate sponsor and paid £350 during the year for corporate patron fees. Dr M Coupe and Ms H Rushton, Trustees for the Charity, both paid Benefactor subscriptions of £250 during the year.

Tables following comprise: concert analysis; income notes; expenditure notes; fixed assets, debtors, creditors and restricted funds notes; designated fund, youth choir; and statement of funds

CONCERT ANALYSIS

2023-24	November	December	January	March	June	Total
Concerts	<i>Festival : Haydn Creation</i>	<i>Family Carols</i>	<i>Find Your Voice workshop</i>	<i>Mozart Requiem</i>	<i>Britten/ Copland/ Holst</i>	
INCOME						
Gross ticket sales		£ 9,425.00	£ 1,937.27	£14,423.20	£ 7,649.00	£ 33,434.47
Programme sales	£ 469.32			£ 553.00	£ 478.00	£ 1,500.32
Festival contribution / Collection at Family Carols	£ 10,287.02	£ 1,601.50				£ 11,888.52
Total Sales	£ 10,756.34	£ 11,026.50	£ 1,937.27	£14,976.20	£ 8,127.00	£ 46,823.31
Sponsorships (inc debtor of £3,000)	£ 200.00	£ 3,200.00		£20,200.00	£ 5,200.00	£ 28,800.00
Total concert income	£ 10,956.34	£ 14,226.50	£ 1,937.27	£35,176.20	£ 13,327.00	£ 75,623.31
EXPENSES						
Commission on ticket sales		£ 1,295.00	<i>Ticket sale figure net</i>	£ 1,865.18	£ 1,053.08	£ 4,213.26
Programme costs	£ 585.91	£ 796.72		£ 776.73	£ 240.00	£ 2,399.36
Advertising costs	£ 59.41	£ 113.00	<i>Tbc</i>	£ 140.44	£ 240.79	£ 553.64
Soloists and conductor orchestra / extras / fixers	£ 5,200.00	£ 907.00	£ 1,000.00	£ 3,883.00	£ 2,050.00	£ 13,040.00
	£ 11,217.00	£ 1,804.00	£ 350.00	£10,404.00	£ 22,540.83	£ 46,315.83
Instrument hire	£ 350.00				£ 840.00	£ 1,190.00
Concert venue hire		£ 2,100.00	£ 702.00	£ 4,031.00	£ 5,850.00	£ 12,683.00
Green room, flowers, catering	£ 46.15			£ 172.60	£ 285.60	£ 504.35
Total costs	£ 17,458.47	£ 7,015.72	£ 2,052.00	£21,272.95	£ 33,100.30	£ 80,899.44
Net income/cost	£ (6,502.13)	£ 7,210.78	£ (114.73)	£13,903.25	£ (19,773.30)	£ (5,276.13)

INCOME NOTES

	Unrestricted funds	Designated funds	Restricted Funds	Total funds 2023
INCOME SUMMARY 2023-24	£ 110,862.57	£ 4,937.00	£ 10,800.00	£ 146,934.31
INCOME DETAIL				
Members subscriptions	£ 30,542.00			£ 29,771.00
Youth choir income subscriptions		£ 4,937.00		£ 4,010.00
June reception tickets	£ 1,838.85			£ 600.00
Youth choir sponsorship				£ 1,000.00
Patrons and Friends subs	£ 10,950.00			£ 7,827.50
<i>HMRC for Gift Aid 2021-22</i>				£ 5,384.72
See Fixed Assets/debtor table	£ 16,368.21			£ 5,500.00
<i>Release of provision for aged creditor</i>				£ 2,450.00
Concert sales income received in yr	£ 46,597.31			£ 56,235.05
All restricted funds received			£ 10,800.00	£ 31,800.00
Bank interest rec'd	£ 825.67			£ 185.72
Raffle income	£ 1,099.00			£ 728.42
Stock sale	£ 198.00			
<i>sales of folders / June 22/23 programme sales</i>	£ 78.00			£ 426.00
misc	£ 31.71			
Music score sales	£ 2,333.82			£ 1,015.90
Total	£ 110,862.57	£ 4,937.00	£ 10,800.00	£ 146,934.31

EXPENDITURE NOTES

	Unrestricted funds	Designated funds	Total funds 2022-23
EXPENDITURE SUMMARY			
Direct and support costs 2023-24	£ 111,994.36	£ 11,354.66	£ 115,757.68
DIRECT COSTS			
Concert costs paid in year	£ 74,089.44		£ 85,897.37
<i>June concert reception</i>			£ 543.73
Rehearsal costs	£ 16,795.48		£ 18,149.17
creditors (Fixed asset/creditor table)	£ 9,305.00		
Non-concert advertising	£ 1,375.11		£ 905.16
<i>Music director admin expenses</i>			£ 932.00
Youth Choir expenses total		£ 11,354.66	£ 4,236.30
<i>Prepayment for 2024</i>			£ 1,278.00
Music score purchases	£ 1,488.57		£ 1,049.93
Total direct costs	£ 103,053.60	£ 11,354.66	£ 112,991.66
SUPPORT COSTS			
Insurance ad music licensing	£ 787.49		£ 634.00
Printing, postage and equipment	£ 936.54		£ 175.50
Charitable donations (FC Porchlight)	£ 801.00		£ 974.00
Paid creditors of 2022-23	£ 5,626.06		£ 287.85
Patron expenses / piano tuning / flowers	£ 384.65		
Committee meeting costs	£ 352.50		£ 365.56
Friends of cathedral sub	£ 5.00		£ 5.00
Card payment commission	£ 47.52		£ 24.11
<i>Governance costs</i>			£ 300.00
Total	£ 8,940.76		£ 2,766.02

DEBTORS, CREDITORS AND STATEMENT OF RESTRICTED FUNDS

Debtors and prepayments 2023-24			2022-23	
at 1st Sept 2023	£	6,778.00	£	5,684.72
Prepayments resolved within year	£	(1,278.00)	£	(300.00)
Brought forward		£ 5,500.00	£	(5,384.72)
at 31st Aug 2024				
Programme sales June 2024 cash / deposit on Jan concert venue	£	226.00	£	78.00
Annual leaflet design and print for 24-25	£	942.21	£	1,200.00
YC sponsorship for 2023-4 due	£	1,000.00		
FC sponsorship for 2023-4 due	£	3,000.00		
Gift Aid due for 2023-4	£	5,700.00	£ 10,868.21	£ 5,500.00
Total as at 31st Aug 2024 (to bal sheet)		£ 16,368.21	£	6,778.00

Creditors				
at 1st Sept 2023				
Carry forward from 2022-23		£ 8,121.06	£	3,210.85
Paid rehearsal venue hire previous year	£	(1,890.00)	£	(2,450.00)
Paid June 23 concert venue hire	£	(3,250.00)	£	(473.00)
Paid green room hire	£	(486.06)	£ (5,626.06)	£ (287.85)
at 31st August 2024				
YC creditors at 31st Aug 2023			£	2,480.00
Staffing at cathedral June 2024, Rehearsal venue hire 2023	£	120.00	£	1,890.00
Instrument hire June 2024	£	840.00	£	501.06
Concert venue hire June 2024	£	5,850.00	£ 6,810.00	£ 3,250.00
Total as at 31st August 2024 (to bal sheet)		£ 9,305.00	£	8,121.06

Restricted Funds	Restricted fund	Transferred to General fund		2022-23
as at 1st September 2023				
Brought forward 1st September 2023	£ 25,000.00			£ 5,802.00
Transferred to March concert 2024		£ 20,000.00	<i>Receipts in 2022-23</i>	£ 31,800.00
Transferred to June concert 2024		£ 5,000.00		£ 37,602.00
Sponsorship for 2024-25	£ 10,000.00		<i>Transf'd to Gen funds</i>	£ 12,602.00
Programme costs support	£ 800.00	£ 800.00	<i>To carry forward</i>	£ 25,000.00
	£ 35,800.00	£ 25,800.00		
Less sums transferred in year	£ 25,800.00			
Balance at 31st August 2024 to carry forward	£ 10,000.00			

DESIGNATED FUND: YOUTH CHOIR 2023-24

INCOME		2022-23	
<i>sponsorship</i>		£	1,000.00
Subscriptions	£ 4,937.00	£	4,010.00
Total	£ 4,937.00	£	5,010.00
EXPENDITURE			
Printing expenses	£ 26.16	£	127.80
transcription	£ 210.00		
Rehearsal fees, conductor	£ 2,024.00	£	2,640.00
Rehearsal fees for previous years	£ 7,606.00		
rehearsal fees, accompanist	£ 1,488.50	£ 11,354.66	£ 1,468.50
Total	£ (6,417.66)	£	4,236.30
		£	773.70

STATEMENT OF FUNDS 2023-24

	1st Sept 2023	income	expenditure	transfer	31st Aug 2024
UNRESTRICTED					
Designated funds: Youth choir	£ 9,789.70	£ 4,937.00	£ (11,354.66)		£ 3,372.04
Main choir General funds	£ 101,498.17	£ 110,862.57	£ (111,994.36)	£ 25,800.00	£ 126,166.38
Total unrestricted funds					£ 129,538.42
RESTRICTED	£ 25,000.00	£ 10,800.00		£ (25,800.00)	£ 10,000.00
Total funds					£ 139,538.42
<i>Previous year 2022-23</i>	<i>1st Sept 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>31st Aug 2023</i>
UNRESTRICTED					
Designated funds: Youth choir	£ 9,016.00	£ 5,010.00	£ (4,236.30)		£ 9,789.70
Main choir General funds	£ 90,293.24	£ 110,124.31	£ (111,521.38)	£ 12,602.00	£ 101,498.17
Total unrestricted funds					£ 111,287.87
RESTRICTED	£ 5,802.00	£ 31,800.00		£ (12,602.00)	£ 25,000.00
Total funds					£ 136,287.87

CANTERBURY CHORAL SOCIETY

England & Wales - Charity number 265138

Accounts

CANTERBURY CHORAL SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st AUGUST 2023

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4	Trustees' report
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8	Statement of financial activities
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10	Notes to the financial statements

Reference and administrative details of the Charity, its trustees and advisers for the year ended 31st August 2023

Trustees

Brigadier M J Meardon, Chairman

Mr A J Meire, Secretary

Dr A R Astbury, Treasurer

Dr M Coupe

Mr G Webb

Mrs P Webb

Mr D Whitehouse

Ms E Premier

Mr R Garlick

Mrs R Effeny

Mrs T Girling

Mrs J Cullinane

Mr K Back

Charity registered no. 265138

Principal office

Hon Treasurer
20 Edith Road
Faversham
Kent ME13 8SD

Independent Examiner

Mr J C Mulford CA
81 Ashford Road
Faversham
Kent ME13 8XW

Banks

Lloyds plc
NatWest
Barclays

TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2023

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective from 1st January 2015.

Structure, Governance and Management

The Society is an unincorporated association governed by its rules adopted 15th May 1951 and amended 16th May 1973, 18th January 1994 and 7th May 2013. It is a registered charity, number 265138.

The Society is controlled by the Trustees, whose names are listed on page 1 of this report. Trustees holding positions as officers of the Society are elected by the members at the AGM. Other trustees are elected to positions of responsibility which entitle them to automatic appointment as ex officio trustees. Appropriate experience is needed rather than formal training.

Objectives and Activities

The Society's objectives are to educate the public in the arts and sciences and, in particular, the art and science of music through the presentation of concerts and other activities.

Public Benefit

The Society is the largest and most prestigious choir in Kent and one of the most prestigious in the South of England. As such, it takes seriously its role of providing musical performances of excellence at its concerts. The choir is prepared to high standards, with weekly rehearsals throughout the year.

The Society promotes public concerts at which the members perform with professional musicians. There are usually four concerts annually, generally in Canterbury Cathedral but occasionally in other venues. One of these concerts has been given as part of the Canterbury Festival since 1984. In addition, the Society gives an annual family carol concert in Canterbury Cathedral.

We have achieved success in introducing young people to the choral repertoire and participating through our thriving Youth Choir of talented children, some of whom join the main choir in due course. They rehearse and aspire to the same professional standards as the adult choir and take part in the majority of our concerts. Quite apart from enhancing the overall sound of the choir, the experience is highly educational, and we receive comments from parents about the further benefits to their learning at school and their enhanced levels of concentration. They also acquire the discipline of orderly behaviour during long periods in a concert. This gives them insight into what can be achieved, and a boost to their confidence from knowing that they are a part of the result.

We also encourage young people to join us with bursaries to offset membership fees.

Achievements and Performance

We gave four main performances in Canterbury Cathedral through the 2022-23 season and a Family Carols concert just before Christmas. Our last concert in June 2023 was generously sponsored by a member of the choir and his family in memory of his father, also a choir member for many years and who had close associations with the cathedral. The programme notes extol the virtues of choral singing from an early age, and the benefits it brings, and encourages us to ensure that the choral tradition continues.

Our first concert of the season, in October 2022, was J.S Bach Mass in B Minor, with the Epiphoni Consort and London Handel Orchestra, for and supported by the Canterbury Festival and sponsored by the Sir John Swire 1989 Charitable Trust and Fenwick of Canterbury. Members of our Youth Choir joined us in an impressive feat of concentration and discipline. We were pleased to give our Family Carols concert in December, supported by Pharon, and donated half the retiring collection to a local charity fighting against homelessness, Porchlight. We returned to

Händel's Messiah for our January concert which was also generously sponsored by Pharon, with the Hanover Band, and to Bach's St John Passion in March, again with the Hanover Band and also our Youth Choir who joined us for this, and for our concert in June, Brahms Requiem, with the London Mozart Players, which ended our season.

As always, we are very grateful for all sponsorships and the support of our audience, friends and patrons, without whom we would struggle to provide music of this quality. The Society is committed to the challenges of interesting and lesser-known works, balancing these against the familiar repertoire.

Financial Review

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Society's incoming resources received this year, including sponsorships for the following year of £25,000, were £146,934.31 (*previous year £99,120.87*). The total amount of funds held at the year's end amounted to £136,287.87 (*previous year £105,111.24*).

Reserves Policy

The Society determined to amend its reserves policy to keep a minimum of £60,000 at all times. Reserves below this minimum can be expected in some years during the period between the final concert of the year (in June) and the end of August.

For the current period, the cash balances held amount to £143,288.93

Risk Review

The Trustees are aware of their duty to identify and review the risks to which the Society is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. As far as physical risks are concerned, a formal and thorough risk assessment is done before each concert in collaboration with Canterbury Cathedral authorities, covering aspects of health and safety such as wheelchair placement, platform safety, seating etc. The Society maintains an insurance policy which covers it against third party claims and also against the risk of cancellation of concerts, due, for example, to the indisposition of artists.

As far as financial risk is concerned, the Society's accounts are subjected to independent examination each year, and during the year the Trustees are provided with interim accounts for the current year at each meeting. The Treasurer maintains close vigilance over receipts and expenses with the aim of ensuring that the cash balance remains, and can be expected to remain, above the reserve limit adopted by the Society.

Plans for the Future

Having been able to give a full programme of concerts this season, the Society plans a variety of works for the coming year, with an anniversary concert in June 2024.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles of the Charities SORP (FRS 102);

Make judgments and accounting estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



date 23 April 2024

Brigadier M J Meardon

Chairman

INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 31st AUGUST 2023

I report to the Charity Trustees on my examination of the accounts of the Canterbury Choral Society for the year ended 31st August 2023 which are set out on pages 8 to 16.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my work or this report.

Signed ..  ..

John Mulford

dated11/4/2024.....

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st AUGUST 2023

	Main choir activities 2023	Youth choir designated fund 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
INCOME					£ 10,000.00
All Charitable activities during 2022-23	£ 110,124.31	£ 5,010.00	£ 31,800.00	£ 146,934.31	£ 89,120.87
Total income	£ 110,124.31	£ 5,010.00	£ 31,800.00	£ 146,934.31	£ 99,120.87
EXPENDITURE					
Charitable activities	£ (111,521.38)	£ (4,236.30)		£ (115,757.68)	£ (101,445.63)
Transfer of Restricted Funds	£ 12,602.00		£ (12,602.00)		
Net expenditure	£ (98,919.38)	£ (4,236.30)	£ (12,602.00)	£ (115,757.68)	£ (101,445.63)
Net Income (expenditure)	£ 11,204.93	£ 773.70	£ 19,198.00	£ 31,176.63	£ (2,324.76)
RECONCILIATION					
Total funds brought forward	£ 90,293.24	£ 9,016.00	£ 5,802.00	£ 105,111.24	£ 107,436.00
Net movement in funds	£ 11,204.93	£ 773.70	£ 19,198.00	£ 31,176.63	£ (2,324.76)
Total funds carried forward	£ 101,498.17	£ 9,789.70	£ 25,000.00	£ 136,287.87	£ 105,111.24
<i>(To balance sheet)</i>					

BALANCE SHEET AS AT 31st AUGUST 2023

		2023		2022	
Note	CURRENT ASSETS				
1	stocks £1,120 less sales	£	1,120.00	£	1,120.00
2	Debtors / prepayments	£	6,778.00	£	5,830.22
	Deposits and cash	£	60,420.71	£	61,399.17
	Current banks (main and YC)	£	<u>76,090.22</u>	£	<u>144,408.93</u>
				£	47,894.70
				£	116,244.09
	CURRENT LIABILITIES				
3	Creditors / RF due within a year		£	<u>8,121.06</u>	£ 11,132.85
					£ 11,132.85
	Net current assets		£	136,287.87	£ 105,111.24
	From SOFA				
	Designated funds: Youth choir	£	9,789.70	£	9,016.00
	Restricted funds	£	25,000.00	£	5,802.00
	General funds : total funds	£	101,498.17	£	136,287.87
				£	90,293.24
				£	105,111.24

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



 Brigadier M J Meardon

date 23 April 2024

Chairman

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2023

1 General Information

Canterbury Choral Society is an unincorporated charity registered in England, registered number 265138. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

2 Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charity's SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS 102) effective for accounting periods beginning 1 January 2019.

Canterbury Choral Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has applied the latest SORP and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in Sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of this financial statement are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The accounts have been prepared on a going concern basis. On this basis, no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs that contribute to more than one activity and support costs that are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives using the straight-line method. Depreciation on concert and other equipment is provided on a straight-line basis at 15%.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity period of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specified fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Critical Accounting Estimates and Areas of Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of further events that are believed to be reasonable under the circumstances.

In respect of critical accounting estimates and assumptions, no significant judgements or key estimates have been made by the Charity's Trustees in preparing these financial statements.

4 Independent Examiner's Remuneration

The remuneration for the independent examination of the Charity's annual accounts is £nil (prior year £300)

5 Staff costs

The Charity does not have any employees receiving emoluments.

6 Trustees' Remuneration

During the year no Trustees have received any remuneration or other benefits, and no Trustee expenses have been incurred.

7 Related Party Transactions

Included in incoming resources are subscriptions from Trustees. All Trustees paid £252 during the year with the exception of Brigadier M J Meardon, and all amounts in relation to Trustees' subscriptions were fully paid up to the year end. Dr A R Astbury, a Trustee for the Charity, is also a partner of Tassells solicitors, which itself is a corporate sponsor and paid £350 during the year for corporate patron fees. Dr M Coupe, a Trustee for the Charity, paid Patrons and Friends subscriptions of £330 during the year.

Notes 8–12 comprise income notes; expenditure notes; fixed assets, debtor, creditor and restricted funds notes; statement of funds; and concert analysis.

8 Income Notes

INCOME NOTES

	Unrestricted funds 2023	Designated funds 2023	Restricted Funds 2023	Total funds 2022
INCOME SUMMARY	£ 110,124.31	£ 5,010.00	£ 31,800.00	£ 99,120.87
<i>To statement of funds</i>				
INCOME DETAIL				
Members subscriptions	£ 29,771.00			£ 27,987.50
Youth choir subscriptions		£ 4,010.00		£ 4,070.00
June reception tickets	£ 600.00			£ 145.50
Youth choir sponsorship		£ 1,000.00		£ 1,000.00
Patrons and Friends subs	£ 7,827.50			£ 5,190.00
HMRC for Gift Aid 2021-22	£ 5,384.72			£ 5,384.72
Provision for Gift Aid 2022-23	£ 5,500.00			
Release of provision for aged creditor	£ 2,450.00			
Concert sales income	£ 56,235.05			£ 30,925.87
All restricted funds received			£ 31,800.00	£ 21,843.03
Bank interest rec'd	£ 185.72			£ 1.40
Raffle income and £300 petty cash transfer on 15th Dec 2022	£ 728.42			£ 1,063.80
Fundraising / sales of folders / June 21/22 programme sales	£ 426.00			£ 84.00
Music score sales	£ 1,015.90			£ 1,425.05
Total	£ 110,124.31	£ 5,010.00	£ 31,800.00	£ 99,120.87

EXPENDITURE NOTES

	Unrestricted funds 2023	Designated funds 2023	Total funds 2022
EXPENDITURE SUMMARY			
Direct and support costs	£ 111,521.38	£ 4,236.30	£ 111,518.66
<i>To statement of funds</i>			
EXPENDITURE DETAILS			
Costs directly allocated to concert activities	£ 85,882.37		£ 82,749.12
June concert reception	£ 543.73		£ 1,099.23
Rehearsal expenses	£ 18,149.17		£ 21,918.14
Flowers (June 2022)	£ 15.00		£ 1,519.88
Non-concert advertising	£ 905.16		£ 1,721.74
Admin expenses	£ 932.00		£ 1,165.00
Youth Choir Expenses			
YC rehearsal fees		£ 4,108.50	
YC printing expenses		£ 127.80	
Prepayments for 2023-24	£ 1,278.00		
Music score purchases	£ 1,049.93		£ 1,345.55
Total	£ 108,755.36	£ 4,236.30	£ 111,518.66
SUPPORT COSTS			
Insurance ad music licensing	£ 634.00		
Printing, postage and equipment	£ 175.50		
Charitable donations	£ 974.00		
Paid creditors of 2021/22	£ 287.85		
Committee meeting costs	£ 365.56		
Friends of cathedral sub	£ 5.00		
Card payment commission	£ 24.11		
Governance costs 2021/22	£ 300.00		
Total	£ 2,766.02	£ 0.00	

FIXED ASSETS, DEBTORS, CREDITORS and STATEMENT OF RESTRICTIVE FUNDS

Note		2023		2022
	Concert and other equipment	Net book value nil		
	DEBTORS and PREPAYMENTS at 1st Sept 2022	£ 5,684.72		
	Refund received (set against charge)	£ (300.00)		
	Gift Aid received in 2022-23 for previous year	£ (5,384.72)	£ 0.00	
	DEBTORS and PREPAYMENTS at 31st Aug 2023			
	deposit on Jan concert venue	£ 78.00	£ 300.00	
	Annual leaflet design and print for 23-24	£ 1,200.00		
	Debtor: provision for Gift Aid due for 2022-23	£ 5,500.00	£ 6,778.00	£ 5,384.72
2	Total Debtors and prepayments at 31st Aug 2023		£ 6,778.00	£ 5,684.72
	CREDITORS at 31st Aug 2022			
	Carry forward from 2021-22	£ 3,210.85		venue hire £ 2,450.00
	Release of provision for venue hire	£ (2,450.00)		Collection £ 473.00
	Payment of donation due	£ (473.00)		Printing £ 240.00
	Payment of printing and expenses due	£ (287.85)	£ 0.00	Flowers etc £ 47.85
	CREDITORS at 31st August 2023		£ 0.00	£ 3,210.85
	YC creditors at 31st Aug 2022	£ 2,480.00		
	Rehearsal venue hire	£ 1,890.00		
	Committee venue hire	£ 126.06		
	Concert venue hire June 2023	£ 3,250.00		
	Green room	£ 360.00		
	flowers	£ 15.00	£ 8,121.06	
3	Total as at 31st August 2023		£ 8,121.06	
	RESTRICTED FUNDS at 31st Aug 2022			
	<i>Brought forward</i>	£ 5,802.00		£ 10,000.00
	Transferred to March concert 2023		£ 5,000.00	<i>Receipts</i> £ 11,843.03
	Transferred to student bursary 2022-23		£ 802.00	£ 21,843.03
	Sponsorship for 2023-24	£ 5,000.00		<i>to Gen fund</i> £ 16,041.03
	For March 2024	£ 20,000.00		£ 5,802.00
	Programme costs support	£ 800.00	£ 800.00	
	Family carol and Handel sponsorship In-year	£ 6,000.00	£ 6,000.00	
	Total	£ 37,602.00	£ 12,602.00	
	Less in-year transfers	£ 12,602.00		
	Balance at 31st August 2023 to carry forward	£ 25,000.00		

STATEMENT OF FUNDS

CURRENT YEAR 2022-23	1st Sept 2022	Income	Expenditure	Transfers	31st Aug 2023
UNRESTRICTED					
Designated funds: Youth choir	£ 9,016.00	£ 5,010.00	£ (4,236.30)		£ 9,789.70
Main choir General funds	£ 90,293.24	£ 110,124.31	£ (111,521.38)	£ 12,602.00	£ 101,498.17
Total unrestricted funds					£ 111,287.87
RESTRICTED	£ 5,802.00	£ 31,800.00		£ (12,602.00)	£ 25,000.00
Total funds					£ 136,287.87
PREVIOUS YEAR 2021-22	1st Sept 2021	Income	Expenditure	Transfers	31st Aug 2022
<u>Unrestricted funds</u>					
Designated funds: Youth choir	£ 9,456.50	£ 5,215.50	£ (5,656.00)		£ 9,016.00
General funds	£ 97,979.50	£ 72,062.34	£ (95,789.63)	£ 16,041.03	£ 90,293.24
Total unrestricted funds					£ 99,309.24
Restricted funds	£ 10,000.00	£ 11,843.03		£ (16,041.03)	£ 5,802.00
Total funds					£ 105,111.24

CONCERT ANALYSIS

Concerts 2022-23	Festival	Family Carols	January	April	June	Total
CONCERT INCOME						
Gross ticket sales		£ 6,624.48	£ 11,503.82	£ 9,428.74	£ 12,313.53	£ 39,870.57
Programme sales	£ 340.00		£ 692.00	£ 505.11	£ 565.00	£ 2,102.11
Festival payment : Collection	£ 13,325.40	£ 936.97				£ 14,262.37
Total Sales	£ 13,665.40	£ 7,561.45	£ 12,195.82	£ 9,933.85	£ 12,878.53	£ 56,235.05
Add Sponsorships		£ 3,000.00	£ 3,000.00		£ 5,000.00	£ 11,000.00
Total concert income	£ 13,665.40	£ 10,561.45	£ 15,195.82	£ 9,933.85	£ 17,878.53	£ 67,235.05
CONCERT EXPENSES						
Commission on ticket sales		£ 958.94	£ 1,514.40	£ 1,260.12	£ 1,615.22	£ 5,348.68
Programme costs	£ 699.00	£ 952.92	£ 666.00	£ 720.13	£ 603.74	£ 3,641.79
Advertising costs	£ 190.44	£ 60.00	£ 184.78	£ 406.32	£ 262.19	£ 1,103.73
Soloists and conductor	£ 4,800.00	£ 825.00	£ 4,203.00	£ 5,128.00	£ 3,053.00	£ 18,009.00
orchestra / extras / fixers	£ 12,408.00	£ 1,915.00	£ 7,374.00	£ 9,192.00	£ 15,032.40	£ 45,921.40
Instrument hire			£ 510.00			£ 510.00
Concert venue hire		£ 1,625.00	£ 2,450.00	£ 3,250.00	£ 3,250.00	£ 10,575.00
Green room, flowers catering	£ 120.85		£ 156.60	£ 263.52	£ 231.80	£ 772.77
Total costs	£ 18,218.29	£ 6,336.86	£ 17,058.78	£ 20,220.09	£ 24,048.35	£ 85,882.37
Net income/cost	£ (4,552.89)	£ 4,224.59	£ (1,862.96)	£(10,286.24)	£ (6,169.82)	£ (18,647.32)

CANTERBURY CHORAL SOCIETY

England & Wales - Charity number 265138

Accounts

Charity number 265138

CANTERBURY CHORAL SOCIETY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st AUGUST 2022

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Reference and administrative details of the Charity, its trustees and advisers for the year ended 31st August 2022

Trustees

- Brigadier M J Meardon, Chairman*
- Mr A J Meire, Secretary*
- Dr A R Astbury, Treasurer*
- Dr M Coupe*
- Mr G Webb*
- Mrs P Webb*
- Mr D Whitehouse*
- Ms E Premier*
- Mr R Garlick*
- Mrs R Effeny*
- Mrs T Girling*
- Mrs J Cullinane*
- Mr K Back*

Charity registered no. 265138

Principal office Hon Treasurer
20 Edith Road
Faversham
Kent ME13 8SD

Independent Examiner Krista Nelson

Banks

- Lloyds plc
- NatWest
- Barclays

TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2022

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective from 1st January 2015.

Structure, Governance and Management

The Society is an unincorporated association governed by its rules adopted 15th May 1951 and amended 16th May 1973, 18th January 1994 and 7th May 2013. It is a registered charity, number 265138.

The Society is controlled by the Trustees, whose names are listed on page 1 of this report. Trustees holding positions as officers of the Society are elected by the members at the AGM. Other trustees are elected to positions of responsibility which entitle them to automatic appointment as ex officio trustees. Appropriate experience is needed rather than formal training.

Objectives and Activities

The Society's objectives are to educate the public in the arts and sciences and, in particular, the art and science of music through the presentation of concerts and other activities.

Public Benefit

The Society is the largest and most prestigious choir in Kent and one of the most prestigious in the South of England. As such, it takes seriously its role of providing musical performances of excellence at its concerts. The choir is prepared to high standards, with weekly rehearsals throughout the year.

The Society promotes public concerts at which the members perform with professional musicians. There are usually four concerts annually, generally in Canterbury Cathedral but occasionally in other venues. One of these concerts has been given as part of the Canterbury Festival since 1984. In addition, the Society gives an annual carol concert in Canterbury Cathedral, with special focus on participation by children.

We have achieved success in introducing young people to the choral repertoire and participating through our thriving Youth Choir of talented children, some of whom join the main choir in due course. They rehearse and aspire to the same professional standards as the adult choir and take part in the majority of our concerts. Quite apart from enhancing the overall sound of the choir, the experience is highly educational, and we receive comments from parents about the further benefits to their learning at school and their enhanced levels of concentration. They also acquire the discipline of orderly behaviour during long periods in a concert. This gives them insight into what can be achieved, and a boost to their confidence from knowing that they are a part of the result.

We also encourage young people to join us with bursaries to offset membership fees.

Achievements and Performance

The Society has been able to run a full programme this season. For the Canterbury Festival we sang Mozart's Mass in C minor, with the English Chamber Orchestra, who also accompanied his clarinet concerto. We gave our customary Family Carols, sponsored generously by Pharon, though without the usual participation of the children, in the face of continuing risk of infections.

Our first concert in 2022 was in early February, a collection of choral masterworks from Germany, Sweden and Russia. It was given at another venue, the Colyer Fergusson Hall at the University of Kent at Canterbury. In April, back in Canterbury Cathedral, with the support of the Henry Oldfield Trust, we performed Faure's Requiem. Finally, in June, we ended the season with Beethoven's Missa Solemnis, with the Royal Philharmonic Orchestra, and the generous support of Lady Kingsdown. These two concerts had been postponed from the previous year, so we were very glad to be able to sing them at last.

In addition to joining the main choir in all but the Missa Solemnis, the Youth Choir performed a concert of their own in June to round off their season.

Financial Review

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Society's incoming resources this year, including £10,000 of deferred income, amounted to £99,120.87 (previous year £32,394.97). The total amount of funds held at the year's end amounted to £105,111.24 (previous year £107,435.32).

The Society is committed to the challenges of interesting and lesser-known works, balancing these against the familiar repertoire.

Reserves Policy

The Society determined to amend its reserves policy to keep a minimum of £60,000 at all times. Reserves below this minimum can be expected in some years during the period between the final concert of the year (in June) and the end of August.

For the current period, the cash balances held amount to £109,293.87

Risk Review

The Trustees are aware of their duty to identify and review the risks to which the Society is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

As far as physical risks are concerned, a formal and thorough risk assessment is done before each concert in collaboration with Canterbury Cathedral authorities, covering aspects of health and safety such as wheelchair placement, platform safety, seating etc. The Society maintains an insurance policy which covers it against third party claims and also against the risk of cancellation of concerts, due, for example, to the indisposition of artists.

As far as financial risk is concerned, the Society's accounts are subjected to independent examination each year, and during the year the Trustees are provided with interim accounts for the current year at each meeting. The Treasurer maintains close vigilance over receipts and expenses with the aim of ensuring that the cash balance remains, and can be expected to remain, above the reserve limit adopted by the Society.

Plans for the Future

Having been able to give a full programme of concerts this season, the Society plans a variety of works for the coming year, with an anniversary concert in June 2024.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles of the Charities SORP (FRS 102);

Make judgments and accounting estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



date 1 May 2023

Brigadier M J Meardon

Chairman

INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 31st AUGUST 2022

I report to the Charity Trustees on my examination of the accounts of the Canterbury Choral Society for the year ended 31st August 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my work or this report.

Signed



dated

02/05/2023

Krista Nelson

18 Ashbee Gardens
Heme Bay CT6 6TX

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st AUGUST 2022

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
<i>From statement of funds</i>	£	£		£	£
INCOME					
Deferred income			£ 10,000.00	£ 10,000.00	£ 0.00
All Charitable activities	£ 72,062.34	£ 5,215.50	£ 11,843.03	£ 89,120.87	£ 32,394.97
Total income	£ 72,062.34	£ 5,215.50	£ 21,843.03	£ 99,120.87	
Transfers between funds	<u>£ 16,041.03</u>		<u>£ (16,041.03)</u>		
Net Income	£ 88,103.37	£ 5,215.50	£ 5,802.00	£ 99,120.87	£ 32,394.97
EXPENDITURE					
Charitable activities	£ (95,789.63)	£ (5,656.00)		£ (101,445.63)	£ 23,314.57
Net Income/expenditure	£ (7,686.26)	£ (440.50)	£ 5,802.00	£ (2,324.76)	£ 9,080.40
RECONCILIATION					
Total funds brought forward	<u>£ 97,979.50</u>	£ 9,456.50		£ 107,436.00	£ 98,355.14
Net movement in funds	£ (7,686.26)	£ (440.50)	£ 5,802.00	£ (2,324.76)	£ 9,080.40
Total carried forward	£ 90,293.24	£ 9,016.00	£ 5,802.00	£ 105,111.24	£ 107,435.54
<i>(To balance sheet)</i>					

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes form part of these financial statements.

BALANCE SHEET AS AT 31st AUGUST 2022

	2022	2021
CURRENT ASSETS		
stocks	£ 1,120.00	£ 1,120.00
Debtors due within a year:		£ 4,498.16
Main choir	£ 5,684.72	
Youth choir	£ 145.50	
Deposits and cash	£ 61,399.17	£ 9,597.27
Current banks (main and YC)	£ 47,894.70	£ 115,124.09
	£ 116,244.09	£ 122,855.20
CURRENT LIABILITIES		
Creditors due within a year:		
Main choir	£ 9,012.85	
Youth choir	£ 2,120.00	£ (15,419.88)
	£ 11,132.85	
Net current assets	£ 105,111.24	£ 107,435.32
From SOFA		
Designated funds: Youth choir	£ 9,016.00	£ 9,456.50
Restricted funds	£ 5,802.00	
General funds	£ 90,293.24	£ 97,979.50
Total funds	£ 105,111.24	£ 107,436.00

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

..... M J Meardon

date 1 May 2023

Brigadier M J Meardon

Chairman

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2022

1 General Information

Canterbury Choral Society is an unincorporated charity registered in England, registered number 265138. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

2 Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charity's SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS 102) published on 16th July 2001 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Canterbury Choral Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in Sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of this financial statement are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The accounts have been prepared on a going concern basis. On this basis, no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees. The Trustees have considered the impact of Covid-19 on the Charity after the balance sheet date as part of their assessment.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs that contribute to more than one activity, and support costs that are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: This is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation on concert and other equipment is provided on a straight-line basis, at 15%.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity period of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specified fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Critical Accounting Estimates and Areas of Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of further events that are believed to be reasonable under the circumstances.

In respect of critical accounting estimates and assumptions, no significant judgements or key estimates have been made by the Charity's Trustees in preparing these financial statements.

4 Independent Examiner's Remuneration

The remuneration for the independent examination of the Charity's annual accounts is £500 (*prior year £300*)

5 Staff Costs

The Charity does not have any employees receiving emoluments.

6 Trustees' Remuneration

During the year no Trustees have received any remuneration or other benefits and no Trustee expenses have been incurred.

7 Related Party Transactions

Included in incoming resources are subscriptions from Trustees. All Trustees paid £252 during the year with the exception of Brigadier M J Meardon, and all amounts in relation to Trustees' subscriptions were fully paid up to the year end. Dr A R Astbury, a Trustee for the Charity, is also a partner of Tassells solicitors, which itself is a

corporate sponsor and paid £350 during the year for corporate patron fees. Dr M Coupe, a Trustee for the Charity, paid Patrons and Friends subscriptions of £330 during the year.

Notes 8 - 13 comprise income notes; expenditure notes; fixed assets; debtor, creditor and restricted funds notes; statement of funds; concert analysis and Youth Choir SOFA and balance sheet.

Note 8

INCOME NOTES

	Unrestricted funds 2022	Designated funds 2022	Restricted Funds 2022	Unrestricted funds 2021	Designated funds 2021	Total funds 2021
INCOME						
<i>Legacy</i>				£ 10,005.24		£10,005.24
INCOME SUMMARY	£ 72,062.34	£ 5,215.50	£ 21,843.03	£ 30,944.69	£ 1,260.00	£32,204.69
INCOME DETAIL						
Members subscriptions	£ 27,987.50			£ 17,364.70		£17,364.70
Youth choir subscriptions		£ 4,070.00			£ 1,260.00	£1,260.00
Youth choir concert income		£ 145.50				
Youth choir sponsorship		£ 1,000.00				
Patrons and Friends subs	£ 5,190.00			£ 3,380.00		£3,380.00
Gift aid for 2021/22	£ 5,384.72					
Concert sales income	£ 30,925.87					
All restricted funds received (and deferred)			£ 21,843.03			
<i>Legacy</i>				£ 10,005.24		£10,005.24
Bank interest rec'd	£ 1.40			£ 1.98		£ 1.98
Raffle Income	£ 1,063.80					
Fundraising / sales of folders	£ 84.00					
Music score sales	£ 1,425.05			£ 192.77		£ 192.77
Total	£ 72,062.34	£ 5,215.50	£ 21,843.03	£ 30,944.69	£ 1,260.00	£32,204.69

To statement of funds

Note 9

EXPENDITURE NOTES

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Unrestricted funds 2021	Designated funds 2021	Total funds 2021
EXPENDITURE SUMMARY						
Direct and support costs	£ 95,789.63	£ 5,656.00	£ 16,041.03	£ 21,722.07	£ 1,592.50	£ 23,314.57
<i>To statement of funds</i>						
EXPENDITURE DETAILS						
Costs directly allocated to concert activities	£ 66,255.59	£ 452.50	£ 16,041.03			
June concert reception	£ 1,099.23					
Conductor rehearsal	£ 8,620.00					
Accompanist rehearsal	£ 4,584.14					
Prior year debtor paid	£ 1,519.88					
Venue Rehearsal expenses	£ 4,000.00	£ 4,714.00				
Non-concert advertising	£ 1,721.74					
RGC Admin expenses	£ 1,165.00					
<i>misc purch</i>						
Music score purchases	£ 1,345.55					
Total	£ 90,311.13	£ 5,166.50	£ 16,041.03	£ 18,347.59	£ 1,592.50	£ 19,940.09
SUPPORT COSTS						
Insurance ad music licensing	£ 622.00			£ 618.00		
Printing, postage and equipment	£ 619.50	£ 489.50		£ 143.24		
Charitable donations	£ 473.00					
Committee meeting costs	£ 159.00					
Friends of cathedral sub	£ 5.00					
Governance costs, examiner's fees for 2019/20 £3,600	£ 3,600.00			£ 2,613.24		
auditor for 2020/21 £300	£ 300.00					
Total	£ 5,478.50	£ 489.50		£ 3,374.48		

Note 10

FIXED ASSETS, DEBTORS, CREDITORS and STATEMENT OF RESTRICTIVE

	2022		2021
FIXED ASSETS			
		Concert and other equipment	
Cost of value at 1st Sept 2021			£ 2,238.00
Depreciation at 31st Aug 2022			£ 2,238.00
Net book value	£ 0.00		£ 0.00
DEBTORS			
Refund due for venue hire	£ 300.00		
Tax recoverable / provision for Gift Aid	£ 5,384.72		£ 4,498.16
Total	£ 5,684.72		£ 4,498.16
CREDITORS			
Concert venue hire (unbilled)	£ 2,450.00	Creditors payable within one year	£ 5,119.88
Donation due	£ 473.00		
Printing / programme costs	£ 240.00	Governance for 2020-21	£ 300.00
Expenses and flowers	£ 47.85		
Deferred income received for the benefit of 2022-23	£ 5,802.00	Sponsorship held over	£ 10,000.00
Total	£ 9,012.85		£ 15,419.88
STATEMENT OF RESTRICTED FUNDS			
deferred income transferred during the year (to statement of funds)	£ 10,000.00	Deferred income	£ 10,000.00
Add sums received	£ 11,843.03		
Total restricted fund	£ 21,843.03		
Less			
Transfers from Restrictive to General Funds (to statement of funds)	£ 16,041.03		
Balance of RF carry forward	£ 5,802.00		£ 0.00
Receipts into Restricted funds during 2021-22			
Programme costs support	£ 600.00	Release of prov'n for Creditor	£ 2,613.24
Orchestral chair	£ 650.00	Creditors due within a year	£ (1,819.88)
Concert sponsorships received during the year	£ 4,791.03	Re est'd Gift Aid	£ (603.08)
For March 2023 concert	£ 5,000.00		£ 190.28
For Student Bursary	£ 802.00		
Total receipts 2021/22.	£ 11,843.03		

Note 11

Statement of Funds, TO SOFA

	Balance at 1st Sept 2021	income	expenditure	transfers / adjustment s	Balance at 31st August 2022
STATEMENT OF FUNDS					
UNRESTRICTED					
Designated funds: Youth choir	£ 9,456.50	£ 5,215.50	£ (5,656.00)	£ 0.00	£ 9,016.00
General funds	£ 97,979.50	£ 72,062.34	£ (95,789.63)	£ 16,041.03	£ 90,293.24
Total unrestricted funds					£ 99,309.24
RESTRICTED					
	£ 10,000.00	£ 11,843.03		£ (16,041.03)	£ 5,802.00
Total funds					£ 105,111.24
Previous year 2020-21	Balance at 1st Sept 2020	Income	Expenditure	Transfers	Balance at 31st August 2021
Unrestricted funds					
Designated funds: Youth choir	£ 9,788.54	£ 1,260.00	£ (1,592.50)	£ 0.46	£ 9,456.50
General funds	£ 88,566.60	£ 30,944.69	£ (21,722.07)	£ 190.28	£ 97,979.50
Total unrestricted funds	£ 98,355.14	£ 32,204.69	£ (23,314.57)	£ 190.74	£ 107,436.00
Restricted funds	In creditor control				£ 10,000.00

Note 12

Concert analysis

Concerts 2021-22	Festival: Mozart Mass in C min.	Family Carols	Feb: Choral masterworks	April: Faure Requiem	June: Beethoven Missa Solemnis	Total
CONCERT INCOME						
Gross ticket sales		£ 4,757.85	£ 3,326.00	£ 11,675.10	£ 8,348.90	£ 28,107.85
Programme sales	£ 714.30		£ 193.00	£ 610.20	£ 363.55	£ 1,881.05
Collection		£ 936.97				£ 936.97
Total Sales	£ 714.30	£ 5,694.82	£ 3,519.00	£ 12,285.30	£ 8,712.45	£ 30,925.87
Sponsorship s	£ 1,791.03	£ 3,000.00		£ 10,000.00	£ 5,000.00	£ 19,791.03
Total concert income	£ 2,505.33	£ 8,694.82	£ 3,519.00	£ 22,285.30	£ 13,712.45	£ 50,716.90
CONCERT EXPENSES						
Commission on ticket sales		£ 733.19	£ 513.68	£ 1,527.41	£ 1,134.11	£ 3,908.39
Programme costs	£ 568.00	£ 792.20	£ 536.65	£ 575.07	£ 240.00	£ 2,711.92
Advertising costs	£ 240.00	£ 182.82	£ 318.90	£ 181.67	£ 172.79	£ 1,096.18
Soloists and conductor	£ 4,250.00	£ 825.00	£ 1,803.00	£ 2,928.00	£ 5,303.00	£ 15,109.00
orchestra / extras / fixers	£ 150.00	£ 1,389.50	£ 1,500.00	£ 9,252.00	£ 22,350.00	£ 34,641.50
Instrument hire			£ 743.00			£ 743.00
Concert venue hire		£ 1,625.00	£ 1,020.00	£ 2,450.00	£ 2,450.00	£ 7,545.00
Green room, flowers catering etc	£ 141.00		£ 27.00	£ 81.00	£ 251.60	£ 500.60
Total costs	£ 5,349.00	£ 5,547.71	£ 6,462.23	£ 16,995.15	£ 31,901.50	£ 66,255.59
Net income/ cost	£ (2,843.67)	£ 3,147.11	£ (2,943.23)	£ 5,290.15	£ (18,189.05)	£ (15,538.69)

Note 13

Designated Fund: Youth choir

Youth choir	2022		2021
INCOME			
sponsorship (in main choir bank)	£	1,000.00	
subs	£	4,070.00	£ 1,260.00
Concert ticket net income	£	145.50	
Total		£ 5,215.50	£ 1,260.00
EXPENDITURE			
concert 12th June 2022			
conductor	£	200.00	
accompanist	£	100.00	
Venue / rehearsal hire	£	152.50	
Printing expenses	£	489.50	
Rehearsal fees, conductor	£	3,120.00	£ 1,120.00
rehearsal fees, accompanist	£	1,594.00	£ 472.50
Total		£ 5,656.00	
		£ (440.50)	£ 1,592.50
BALANCE SHEET			
Current assets bf	£	9,456.50	
Add year end surplus	£	(440.50)	
Total designated Youth Choir fund		£ 9,016.00	
REPRESENTED BY			
Cash at bank and in hand at 31/8/2022	£	13,285.54	£ 9,456.50
ADD			
Debtors (sums held in main choir bank)	£	1,160.96	
Income due - June concert income	£	145.50	£ 9,456.50
		£ 14,592.00	
LESS			
Creditors (main choir)	£	3,456.00	£ 0.00
Creditors falling due within 12 months (conductor rehearsal and concert fees)	£	2,120.00	£ 5,576.00
Net current		£ 9,016.00	£ 9,456.50
TOTAL designated Youth Choir fund		£ 9,016.00	£ 9,456.50

CANTERBURY CHORAL SOCIETY

England & Wales - Charity number 265138

Accounts

Charity number 265138

CANTERBURY CHORAL SOCIETY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st AUGUST 2021

Contents

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Reference and administrative details of the Charity, its trustees and advisers for the year ended 31st August 2021

Trustees

Brigadier M J Meardon, Chairman

Mr A J Meire, Secretary

Dr A R Astbury, Treasurer

Dr M Coupe

Mr G Webb

Mrs P Webb

Mr D Whitehouse

Ms A Goodall

Ms E Premier

Mr R Garlick

Mrs T Girling

Mrs J Cullinane

Mr K Back

Charity registered no. 265138

Principal office Hon Treasurer

20 Edith Road

Faversham

Kent ME13 8SD

Independent Examiner Krista Nelson

Banks Lloyds plc

NatWest

TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2021

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective from 1 January 2015.

Structure, Governance and Management

The society is an unincorporated association governed by its rules adopted 15 May 1951 and amended 16 May 1973, 18 January 1994 and 7 May 2013 and is a registered charity, number 265138.

The Society is controlled by the Trustees, whose names are listed on page 1 of this report. Trustees holding positions as officers of the society are elected by the members at the AGM. Other trustees are elected to positions of responsibility which entitle them to automatic appointment as ex officio trustees. Appropriate experience is needed rather than formal training.

Objectives and activities

The Society's objectives are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

Public benefit

The Society is the largest and most prestigious choir in Kent and one of the most prestigious in the South of England. As such, it takes seriously its role of providing musical performances of excellence at its concerts. The choir is prepared to high standards, with weekly rehearsals throughout the year.

The Society promotes public concerts at which the members perform with professional musicians. There are usually four concerts each year usually in Canterbury Cathedral, but occasionally in other venues. One of these concerts has been given as part of the Canterbury Festival since 1984. In addition, the Society gives an annual carol concert in Canterbury Cathedral, with special focus on participation by children.

We have achieved success in introducing young people to the choral repertoire and participating through our thriving Youth Choir of talented children, some of whom join the main choir in due course. In "normal times" they rehearse and aspire to the same professional standards as the adult choir and take part in the majority of our concerts. Quite apart from enhancing the overall sound of the choir, the experience is highly educational and we receive comments from parents about the further benefits to their learning at school and their enhanced levels of concentration. They also acquire the discipline of orderly behaviour during long periods in a concert. This gives them insight into what can be achieved, and a boost to their confidence from knowing that they are a part of the result.

We also encourage young people to join us with bursaries towards offsetting the memberships fees.

Achievements and performance

The Society has not been able to perform nor to meet with any regularity to rehearse throughout the 2020-21 season. We have endeavoured to remain in contact, and at least to begin to prepare music for concerts for the coming season, via of video links.

Throughout the year, we remained supported by our sponsors, both in general and with regard to particularly concerts, with a view to renewing our activities as soon as we could safely do so.

We are very grateful to our sponsors the Henry Oldfield Trust, and Lady Kingsdown, who generously agreed to transfer their support to our future season concerts.

Financial Review

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Society's incoming resources this year amounted to £32,204.69 (previous year £76,541). Total amount of funds held at the year end amounted to £107,435.32 (previous year £98,365), this does not include £10,000 which has been deferred to the following year for concert sponsorship.

The Society's members continue their financial support during the year despite the lack of physical meeting, and a number of members are also Patrons and Friends.

The Society is committed to the challenges of interesting and lesser known works, balancing these against the familiar repertoire.

We were faced with great challenges in preparation, and were unable to give any performances during the season, with the result that we retained the funds that we would normally spend on concert performances. In "normal times" our expenditure would match the total of our income, sponsorships and donations. We hope and intend, however, to present the postponed programme through 2021-22 when permitted supported by these funds.

Reserves Policy

The Society aims to maintain a cash reserve of a minimum of £20,000 at all times. Reserves below this minimum can be expected in some years during the period between the final concert of the year (in June) and the end of August. In the light of the difficult times during the pandemic, the Society will reconsider this policy with a view to increasing it to a fund sufficient to cover at least the likely obligations arising out of two concerts. For the current period the cash balances held amount to £117,237.04.

Risk review

The trustees are aware of their duty to identify and review the risks to which the Society is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

As far as physical risks are concerned, a formal and thorough risk assessment is done before each concert in collaboration with Canterbury cathedral authorities, covering aspects of health and safety such as wheelchair placement, platform safety, seating etc. The Society maintains an insurance policy which covers it against third party claims and also against the risk of cancellation of concerts, due, for example, to the indisposition of artists.

As far as financial risk is concerned, the Society's accounts are subjected to Independent Examination each year, and during the year the Trustees are provided with interim accounts for the current year at each meeting. The Treasurer maintains close vigilance over receipts and expenses with the aim of ensuring that the cash balance remains and can be expected to remain above the reserve limit adopted by the Society.

Plans for the future

The Society plans to reinstate its cancelled concerts in the coming season (2021-22) and to continue its commitment to its Youth Choir, and eagerly looks forward to returning to performances in Canterbury Cathedral.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England & Wales require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles of the Charities SORP (FRS 102);

Make judgments and accounting estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Brigadier M J Meardon

Chairman

date 29 June 2022

INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 31st AUGUST 2021

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31st August 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act")

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

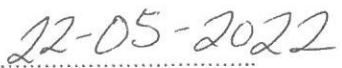
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed 

Krista Nelson

dated 

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st AUGUST 2021

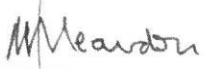
Note	Unrestricted funds 2021	Designated funds 2021	General fund adjustments and transfers	Total funds 2021	Total funds 2020
INCOME FROM					
4					£ 514.00
Donations and legacies	See note 4				
6	£ 30,944.69	£ 1,260.00	£ 190.28	£ 32,204.69	£ 76,011.00
All Charitable activities					
5					£ 15.00
Investments	See note 5				
Total income	£ 30,944.69	£ 1,260.00	£ 190.28	£ 32,204.69	£ 76,540.00
EXPENDITURE ON					
7	£ 21,722.07	£ 1,592.50		£ 23,314.57	£ 53,147.00
Charitable activities					
Total expenditure	£ 21,722.07	£ 1,592.50		£ 23,314.57	£ 53,147.00
Net income/ expenditure	£ 9,222.62	£ (332.50)	£ 190.28	£ 9,080.40	£ 23,393.00
RECONCILIATION OF FUNDS					
Total funds brought forward	£ 88,566.60	£ 9,788.54			£ 74,962.32
Net movement in funds	£ 9,222.62	£ (332.50)	£ 190.28	£ 9,080.40	£ 23,393.00
Total funds carried forward	£ 97,789.22	£ 9,456.04	£ 190.28	£ 107,435.54	£ 98,355.32

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes form part of these financial statements.

BALANCE SHEET AS AT 31st AUGUST 2021

Note	2021	2020
Current assets		
stocks	£ 1,120.00	£ 1,120.00
8 Debtors (Gift Aid due for 2020)	£ 4,498.16	£ 5,101.00
Deposits and cash	£ 9,597.27	£ 9,300.65
Other banks	£ 107,639.77	£ 99,047.35
	£ 122,855.20	£ 114,569.00
Current liabilities		
9 Amounts and accruals falling due within one year	£ (15,419.88)	£ (16,213.00)
Net current assets	£ 107,435.32	£ 98,356.00
Summary of Charity funds at 31st Aug 2021		
Designated funds: Youth choir	£ 9,456.04	£ 9,788.54
General funds	£ 97,789.22	£ 88,566.60
General fund adjustments and transfers	£ 190.28	£ 0.00
Total funds	£ 107,435.54	£ 98,355.14
Note rounding error of 22p		

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



 Brigadier M J Meardon
 Chairman

date 29 June 2022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2021

1 General Information

Canterbury Choral Society is an unincorporated charity registered in England, Registered number 265138. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charity's SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS 102) published on 16th July 201 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Canterbury Choral Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in Sterling which is the functional currency of the Charity (*previous year rounded to the nearest £1*). The move to two-decimal place recording has resulted in a 22p rounding error arising from carrying forward rounded figures.

The significant accounting policies applied in the preparation of these financial statement are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The accounts have been prepared on the going concern basis. On this basis, no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees. The Trustees have considered the impact of Covid-19 on the Charity after the balance sheet date as part of their assessment.

2.3 Income

All income is recognised one the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity, and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at costs. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation is provided on the following basis:

Concert and other equipment - 15% straight-line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity period of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 **Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specified fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of further events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions: No significant judgements or key estimates have been made by the Charity's Trustees in preparing these financial statements.

4 - 9 see tables below

10 **Independent examiner's remuneration**

The remuneration for the independent examination of the Charity's annual accounts is £300 (*prior year £3,600*)

11 **Staff costs**

The Charity does not have any employees receiving emoluments.

12 **Trustees' remuneration**

During the year no Trustees have received any remuneration or other benefits and no Trustee expenses have been incurred.

13 Related party transactions

Included in incoming resources are subscriptions from Trustees. All Trustees paid £220 during the year with the exception of Brigadier M J Meardon and all amount in relation to Trustees' subscriptions were fully paid up to the year end. Tassells solicitors is a corporate sponsor and paid £350 during the year for corporate patron fees. Dr A Astbury, a Trustee for the Charity, is also a partner of Tassells solicitors. Dr M Coupe, a Trustee for the Charity, paid Patrons and Friends subscriptions of £330 during the year.

NOTES 4 - 6 Income

Note	Unrestricted funds 2021	Designated funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
Income from legacies						
4	£ 10,005.24			£ 514.00		£ 514.00
5	£ 1.98			£ 15.00		£ 15.00
6	£ 30,944.69	£ 1,260.00	£ 32,204.69	£ 64,217.00	£ 11,795.00	£ 76,012.00
Income from charitable activities: Summary						
Income from charitable activities: analysis						
	£ 17,364.70			£ 29,643.00		£ 29,643.00
		£ 1,260.00		£ 3,141.00		£ 3,141.00
				£ 1,000.00		£ 1,000.00
	£ 3,380.00			£ 5,980.00		£ 5,980.00
				£ 4,601.00		£ 4,601.00
				£ 15,919.00	£ 11,045.00	£ 26,964.00
					£ 750.00	£ 750.00
	£ 10,005.24					£ 0.00
	£ 1.98					£ 0.00
				£ 657.00		£ 657.00
	£ 192.77			£ 3,276.00		£ 3,276.00
Total	£ 30,944.69	£ 1,260.00	£ 32,204.69	£ 64,217.00	£ 11,795.00	£ 76,012.00

NOTE 7 Expenditure

Note	Unrestricted funds 2021	Designated funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
7 Expenditure on charity activities: Summary						
Direct and support costs	£ 21,722.07	£ 1,592.50	£ 23,314.57	£ 34,691.00	£ 18,456.00	£ 53,147.00
Costs directly allocated to activities						
Concert / venue	£ 930.00				£ 18,456.00	£ 18,456.00
Rehearsal expenses	£ 15,211.36	£ 1,592.50		£ 21,603.00		£ 21,603.00
Prior year venue	£ 1,653.00			£ 3,153.00	Youth choir exp	£ 3,153.00
Marketing / misc purch	£ 53.23			£ 686.00		£ 686.00
Music score purchases	£ 500.00			£ 2,885.00		£ 2,885.00
Total	£ 18,347.59	£ 1,592.50		£ 28,327.00	£ 18,456.00	£ 46,783.00
Support costs						
Insurance and music licensing	£ 618.00			£ 330.00		
Printing, postage and equipment	£ 143.24			£ 1,871.00		
Charitable donations				£ 512.00		
Governance costs, examiner's fees	£ 2,613.24			£ 3,651.00	(Postage £51)	
Total	£ 3,374.48			£ 6,364.00		

Balance sheet notes

Note	2021	2020
Tangible fixed assets	Concert and other equipment	
Cost or valuation		
At 1st Sept		£ 2,238.00
At 31st Aug		£ 2,238.00
Depreciation		
At Sept		£ 2,238.00
At 31st Aug		£ 2,238.00
Net book value	£ 0.00	£ 0.00
8 Debtors		
Tax recoverable (Gift Aid)	£ 4,498.16	£ 5,101.00
Total	£ 4,498.16	£ 5,101.00
9 Creditors		
Due within one year	£ 5,119.88	£ 2,613.00
Deferred income	£ 10,000.00	£ 10,000.00
Governance costs for 2020-21	£ 300.00	£ 3,600.00
Total	£ 15,419.88	£ 16,213.00
Statement of Restricted Funds: Concert Sponsorships		
Deferred income at 1st Sept 2020	£ 10,000.00	£ 1,114.00
Resources deferred during the year		£ 10,000.00
Amount released from previous year		£ (1,114.00)
Total deferred to 2021-22	£ 10,000.00	£ 10,000.00
General fund adjustments and transfers		
Release of provision for Creditor	£ 2,613.24	
Add new creditors accrued due at 31st August 2021	£ (1,819.88)	
Less over-estimate of debtor (tax recoverable)	£ (603.08)	
Total adjustment	£ 190.28	

STATEMENT OF FUNDS 2020 to 2021

	Balance at 1st Sept 2020	income	expenditure	transfers / adjustments	Balance at 31st August 2021
Statement of unrestricted funds					
Designated funds: Youth choir	£ 9,788.54	£ 1,260.00	£ (1,592.50)	£	£ 9,456.04
General funds	£ 88,566.60	£ 30,944.69	£ (21,722.07)	£ 190.28	£ 97,979.50
Total unrestricted funds	£ 98,355.14	£ 32,204.69	£ (23,314.57)	£ 190.28	£ 107,435.54
Total funds					£ 107,435.54
<u>PREVIOUS YEAR 2019-2020</u>	Balance at 1st Sept 2019	Income	Expenditure	Transfers	Balance at 31st August 2020
<u>Unrestricted funds</u>					
Designated funds: Youth choir	£ 8,801.72	£ 4,140.00	£ (3,153.18)	£	£ 9,788.54
General funds	£ 66,160.60	£ 60,605.00	£ (31,538.00)	£ (6,661.00)	£ 88,566.60
Total unrestricted funds	£ 74,962.32	£ 64,745.00	£ (34,691.18)	£ (6,661.00)	£ 98,355.14
<u>Restricted funds</u>					
Orchestral chair		£ 750.00		£ (750.00)	£ 0.00
Concert sponsorships		£ 11,045.00	£ (18,456.00)	£ 7,411.00	£ 0.00
Student bursary					£ 0.00
Total restricted funds	£ 0.00	£ 11,795.00	£ (18,456.00)	£ 6,661.00	£ 0.00
Total funds	£ 74,962.32	£ 76,540.00	£ (53,147.18)	£ 0.00	£ 98,355.14

Designated Fund: Youth choir

Note	Youth choir	2021	2020
	Income		
	sponsorship		£ 1,000.00
	subs	£ 1,260.00	£ 3,140.00
	Total	£ 1,260.00	£ 4,140.00
	expenditure		
	Rehearsal fees, conductor	£ 1,120.00	£ 2,080.00
	rehearsal fees, accompanist	£ 472.50	£ 805.18
	Rehearsal fees venue		£ 268.00
	Total	£ 1,592.50	£ 3,153.18
	BALANCE SHEET		
	Fixed assets	£ 0.00	£ 0.00
	Current assets		
	Cash at bank and in hand	£ 9,456.50	£ 9,789.00
	Total current	£ 9,456.50	£ 9,789.00
	Creditors due within one year		£ 0.00
	Net current	£ 9,456.50	£ 9,789.00
	Total designated Youth Choir fund	£ 9,456.50	£ 9,789.00

CANTERBURY CHORAL SOCIETY

England & Wales - Charity number 265138

Accounts

CANTERBURY CHORAL SOCIETY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

CANTERBURY CHORAL SOCIETY

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CANTERBURY CHORAL SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020**

Trustees Brigadier M J Meardon, Chairman
Mr A J Meire, Secretary
Dr A Astbury, Treasurer
Dr M Coupe
Mr G Webb
Mrs P Webb
Mr D Whitehouse
Ms A Goodall
Ms E Priemer
Mr R Garlick
Mrs T Girling
Mrs J Cullinane
Mr K Back

**Charity registered
number** 265138

Principal office Hon. Treasurer
20 Edith Road
Faversham
Kent
ME13 8SD

Independent Examiners MHA MacIntyre Hudson
Chartered Accountants
71 New Dover Road
Canterbury
Kent
CT1 3DZ

Bankers Lloyds plc
49 High Street
Canterbury
Kent
CT1 2SQ

CANTERBURY CHORAL SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2019 to 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective from 1 January 2015.

Objectives and activities

a. Policies and objectives

The Society's objectives are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Public benefit

The Society is the largest and most prestigious choir in Kent and one of the most prestigious in the South of England. As such, it takes seriously its role of providing musical performances of excellence at its concerts. The choir is prepared to high standards, with weekly rehearsals throughout the year.

The Society promotes public concerts at which the members perform with professional musicians. There are usually four concerts each year usually in Canterbury Cathedral, but occasionally in other venues. One of these concerts has been given as part of the Canterbury Festival since 1984. In addition, the Society gives an annual carol concert in Canterbury Cathedral, with special focus on participation by children.

We have achieved success in introducing young people to the choral repertoire and participating through our thriving Youth Choir of talented children, some of whom will join the main choir in due course. They rehearse and aspire to the same professional standards as the adult choir and take part in the majority of our concerts. Quite apart from enhancing the overall sound of the choir, the experience is highly educational and we receive comments from parents about the further benefits to their learning at school and their enhanced levels of concentration. They also acquire the discipline of orderly behaviour during long periods in a concert. This gives them insight into what can be achieved, and a boost to their confidence from knowing that they are a part of the result.

We also encourage young people to join us with bursaries towards offsetting the memberships fees.

CANTERBURY CHORAL SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Achievements and performance

a. Main achievements of the Charity

The Society began its 2019-20 season in usual fashion with a concert as part of the Canterbury Festival, and supported by them, performing Ramirez Navidad Nuestra, Holst Rig Veda and Vaughan Williams Five Mystical Songs, in the Colyer-Fergusson Hall, Canterbury.

We celebrated our Family Carols in December 2019, together with the Festival Brass Ensemble, and were generously supported by Pharon Independent Financial Advisers.

In an extraordinary year, what turned out to be our last concert was in January - Rachmaninov Vespers in Canterbury Cathedral. We were very pleased to be joined by the Epiphani Consort with their performance of sacred music. Again, we were generously supported in this by Pharon.

Public health restrictions meant we had to cancel not only concerts, but "in person" rehearsals from the middle of March 2020 onwards. We made what use we could out of "zoom" but looked forward to a return to attended rehearsals.

During all of this, however, we were staunchly supported by our patrons and individual members, and made a plan for a new programme in 2020-21.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Society's incoming resources this year amounted to £76,541 (2019: £152,001). The generous sponsorship we received supported our concerts at the start of the year. Total amount of funds held at the year end amounted to £98,356 (2019: £74,962), of which £NIL (2019: £NIL) were restricted.

A number of members are also Patrons and Friends, and we have help from a sponsorship scheme for orchestral seats at each concert.

The Society continues to be vigilant and active in the promotion of the performances, and the members take on responsibility for displaying and distributing posters to advertise each concert. The Society's marketing sub-committee is active in maintaining the Society's internet presence and using the resources of Facebook and Twitter as well as compiling an email address list for automatic mailing.

The Society is committed to the challenges of interesting and lesser known works, balancing these against the familiar repertoire.

We are faced with significant competition with other classical music events, particularly in June during the prestigious Stour Festival. We seek to reduce the effect of this by notifying our concert dates and works to other organisations as early as we can.

CANTERBURY CHORAL SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

b. Reserves policy

The Society aims to maintain a cash reserve of a minimum of £20,000 at all times. Reserves below this minimum can be expected in some years during the period between the final concert of the year (in June) and the end of August. For the current period cash balances held amounted to £108,348 (2019: £58,225).

c. Risk review

The trustees are aware of their duty to identify and review the risks to which the Society is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

As far as physical risks are concerned, a formal and thorough risk assessment is done before each concert in collaboration with Canterbury Cathedral authorities, covering aspects of health and safety such as wheelchair placement, platform safety, seating etc. The Society maintains an insurance policy which covers it against third party claims and also against the risk of cancellation of concerts, due, for example, to the indisposition of artists.

As far as financial risk is concerned, the Society's accounts are subjected to a professional Independent Examination each year, and during the year the Trustees are provided with interim accounts for the current year at each meeting. The Treasurer maintains close vigilance over receipts and expenses with the aim of ensuring that the cash balance remains and can be expected to remain above the £20,000 reserve limit adopted by the Society.

Structure, governance and management

a. Constitution

The Society is an unincorporated association governed by its rules adopted 15 May 1951 and amended 16 May 1973, 18 January 1994 and 7 May 2013 and is a registered charity, number 265138.

b. Methods of appointment or election of Trustees

The Society is controlled by the Trustees, whose names are listed on page 1 of this report. Trustees holding positions as officers of the Society are elected by the members at the AGM. Other trustees are elected to positions of responsibility which entitle them to automatic appointment as ex officio trustees. Appropriate experience is needed rather than formal training.

Plans for future periods

The Society does need on-site rehearsals in order to prepare to concert standard and although our plans for a concert in June 2021 have had to be postponed due to continued public health restrictions, we are actively planning a concert programme in 2021-22.

CANTERBURY CHORAL SOCIETY

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

Statement of Trustees' responsibilities

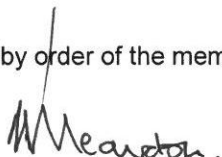
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Brigadier M J Meardon
Chairman

Date: 09/11/2021

CANTERBURY CHORAL SOCIETY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2020**

Independent examiner's report to the Trustees of Canterbury Choral Society ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *M Minus*

Dated: 09/11/2020

Mark E Minus

FCA

MHA MacIntyre Hudson

Chartered Accountants

71 New Dover Road

Canterbury

Kent, CT1 3DZ

CANTERBURY CHORAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	4	514	-	514	11,151
Charitable activities	5	64,217	11,795	76,012	140,841
Investments	7	15	-	15	9
		<u>64,746</u>	<u>11,795</u>	<u>76,541</u>	<u>152,001</u>
Expenditure on:					
Charitable activities	8	34,691	18,456	53,147	140,724
		<u>34,691</u>	<u>18,456</u>	<u>53,147</u>	<u>140,724</u>
Net income/(expenditure)					
Transfers between funds	17	30,055 (6,661)	(6,661) 6,661	23,394 -	11,277 -
		<u>23,394</u>	<u>-</u>	<u>23,394</u>	<u>11,277</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		74,962	-	74,962	63,685
Net movement in funds		23,394	-	23,394	11,277
		<u>98,356</u>	<u>-</u>	<u>98,356</u>	<u>74,962</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 25 form part of these financial statements.

CANTERBURY CHORAL SOCIETY

**BALANCE SHEET
AS AT 31 AUGUST 2020**

	Note	2020 £	2019 £
Current assets			
Stocks		1,120	1,120
Debtors	15	5,101	21,420
Cash at bank and in hand		108,348	58,225
		<u>114,569</u>	<u>80,765</u>
Creditors: amounts falling due within one year	16	(16,213)	(5,803)
Net current assets		<u>98,356</u>	<u>74,962</u>
Total assets less current liabilities		<u>98,356</u>	<u>74,962</u>
Total net assets		<u><u>98,356</u></u>	<u><u>74,962</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	98,356	74,962
Total funds		<u><u>98,356</u></u>	<u><u>74,962</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Brigadier M J Meardon
Chairman

Date: 09/11/2020

The notes on pages 9 to 25 form part of these financial statements.

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. General information

Canterbury Choral Society is an unincorporated charity registered in England, registered number 265138. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to educate the public in the arts and sciences and in particular the art and science of music by the presentation of concerts and other activities.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Canterbury Choral Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The accounts have been prepared on the going concern basis. On this basis, no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees. The Trustees have considered the impact of COVID-19 on the Charity after the balance sheet date as part of their assessment.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Concert and other equipment - 15% straight-line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

No significant judgements or key estimates have been made by the Charity's trustees in preparing these financial statements.

4. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	514	514

	Unrestricted funds 2019 £	Total funds 2019 £
Donations	11,151	11,151

5. Income from charitable activities - summary

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from charitable activities	64,217	11,795	76,012

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income from charitable activities	95,814	45,027	140,841

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

6. Income from charitable activities - analysis

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Members subscriptions	29,643	-	29,643
Youth choir members subscriptions	3,141	-	3,141
Youth choir sponsorship	1,000	-	1,000
Corporate Patrons, patrols & friends subscriptions	5,980	-	5,980
Tax rebates (gift aid)	4,601	-	4,601
Concert income (see note 21)	15,919	11,045	26,964
Orchestral chair scheme	-	750	750
Fundraising events	657	-	657
Music score sales	3,276	-	3,276
Total 2020	64,217	11,795	76,012

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Members subscriptions	31,105	-	31,105
Youth choir members subscriptions	3,770	-	3,770
Youth choir music score sales	60	-	60
Corporate Patrons, patrols & friends subscriptions	6,115	-	6,115
Tax rebates (gift aid)	6,167	-	6,167
Concert income	42,491	44,027	86,518
Merchandise	100	-	100
Orchestral chair scheme	-	1,000	1,000
Fundraising events	3,581	-	3,581
Music score sales	2,425	-	2,425
Total 2019	95,814	45,027	140,841

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

7. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest received	15	15
	<u>15</u>	<u>15</u>

	Unrestricted funds 2019 £	Total funds 2019 £
Bank interest received	9	9
	<u>9</u>	<u>9</u>

8. Expenditure on charitable activities - summary

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Direct and support costs	34,691	18,456	53,147
	<u>34,691</u>	<u>18,456</u>	<u>53,147</u>

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Direct and support costs	95,697	45,027	140,724
	<u>95,697</u>	<u>45,027</u>	<u>140,724</u>

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

9. Expenditure on charitable activities - costs directly allocated to activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Concert expenses (see note 21)	-	18,456	18,456
Rehearsal expenses	21,603	-	21,603
Marketing and publicity	686	-	686
Youth choir expenses	3,153	-	3,153
Music score purchases	2,885	-	2,885
Total 2020	28,327	18,456	46,783

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Concert expenses	58,185	44,027	102,212
Rehearsal expenses	21,865	-	21,865
Marketing and publicity	1,099	-	1,099
Orchestral chair scheme	-	1,000	1,000
Youth choir expenses	5,025	-	5,025
Music score purchases	2,997	-	2,997
Total 2019	89,171	45,027	134,198

10. Expenditure on charitable activities - support costs

	Unrestricted funds 2020 £	Total funds 2020 £
Insurance and music licensing	330	330
Miscellaneous	1,871	1,871
Charitable donations	512	512
Governance costs - Independent Examiner's fees	3,651	3,651
Total 2020	6,364	6,364

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

	Unrestricted funds 2019 £	Total funds 2019 £
Insurance and music licensing	330	330
Miscellaneous	3,211	3,211
Charitable donations	373	373
Governance costs - Independent Examiner's fees	2,612	2,612
Total 2019	<u>6,526</u>	<u>6,526</u>

11. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,600</u>	<u>2,540</u>

12. Staff costs and numbers

The Charity does not have any employees receiving emoluments.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 August 2020, no Trustee expenses have been incurred (2019 - £NIL).

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

14. Tangible fixed assets

	Concert and other equip. £
Cost or valuation	
At 1 September 2019	2,238
At 31 August 2020	<u>2,238</u>
Depreciation	
At 1 September 2019	2,238
At 31 August 2020	<u>2,238</u>
Net book value	
At 31 August 2020	<u>-</u>
At 31 August 2019	<u>-</u>

15. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	-	7,207
Prepayments and accrued income	-	1,846
Tax recoverable	5,101	12,367
	<u>5,101</u>	<u>21,420</u>

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

16. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,613	-
Other creditors	-	1,333
Accruals and deferred income	13,600	4,470
	<u>16,213</u>	<u>5,803</u>
	2020 £	2019 £
Deferred income at 1 September 2019	1,114	12,567
Resources deferred during the year	10,000	1,114
Amounts released from previous periods	(1,114)	(12,567)
	<u>10,000</u>	<u>1,114</u>

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

17. Statement of funds

Statement of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
Unrestricted funds					
Designated funds					
Designated Fund (Youth Choir)	8,801	4,141	(3,153)	-	9,789
General funds					
General Funds	66,161	60,605	(31,538)	(6,661)	88,567
Total Unrestricted funds	74,962	64,746	(34,691)	(6,661)	98,356
Restricted funds					
Orchestral chair scheme	-	750	-	(750)	-
Concert sponsorships	-	11,045	(18,456)	7,411	-
	-	11,795	(18,456)	6,661	-
Total of funds	74,962	76,541	(53,147)	-	98,356

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Balance at 31 August 2019 £
Unrestricted funds				
Designated funds				
Designated Fund (Youth Choir)	9,996	3,830	(5,025)	8,801
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General Funds	53,689	103,144	(90,672)	66,161
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	<hr/> 63,685	<hr/> 106,974	<hr/> (95,697)	<hr/> 74,962
Restricted funds				
Orchestral chair scheme	-	1,000	(1,000)	-
Concert sponsorships	-	44,027	(44,027)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> -	<hr/> 45,027	<hr/> (45,027)	<hr/> -
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> 63,685	<hr/> 152,001	<hr/> (140,724)	<hr/> 74,962

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

18. Summary of funds

Summary of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
Designated funds	8,801	4,141	(3,153)	-	9,789
General funds	66,161	60,605	(31,538)	(6,661)	88,567
Restricted funds	-	11,795	(18,456)	6,661	-
	<u>74,962</u>	<u>76,541</u>	<u>(53,147)</u>	<u>-</u>	<u>98,356</u>

Summary of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Balance at 31 August 2019 £
Designated funds	9,996	3,830	(5,025)	8,801
General funds	53,689	103,144	(90,672)	66,161
Restricted funds	-	45,027	(45,027)	-
	<u>63,685</u>	<u>152,001</u>	<u>(140,724)</u>	<u>74,962</u>

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	114,569	114,569
Creditors due within one year	(16,213)	(16,213)
Total	98,356	98,356

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	80,765	80,765
Creditors due within one year	(5,803)	(5,803)
Total	74,962	74,962

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

20. Related party transactions

Included in incoming resources are subscriptions from Trustees. All Trustees paid £220 (2019 - £220) during the year, with the exception of M J Meardon and L Collins, and all amounts in relation to Trustees' subscriptions were fully paid up to the year end. Tassells Solicitors is a corporate sponsor and paid £350 (2019 - £350) during the year for sponsorship, and £300 (2019 - £300) for corporate patron fees. A Astbury, a Trustee for the Charity, is also a partner of Tassells Solicitors. M Coupe paid patrons and friends subs of £300 (2019 - £300) during the year. M Coupe and L Collins paid £30 (2019 - £30) each in respect of Trustee friends subscriptions.

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

21. Concerts 2019-2020	Festival - V-W & Ramirez	Carols	Vespers	Fauré	Beethoven	Total
	£	£	£	£	£	£
Income						
Ticket Sales (Gross)	-	5,416	8,818	-	-	14,234
Sponsorship	5,045	3,000	3,000	-	-	11,045
Other Income	-	1,033	652	-	-	1,685
	<u>5,045</u>	<u>9,449</u>	<u>12,470</u>	<u>-</u>	<u>-</u>	<u>26,964</u>
Expenses						
Soloists' and conductor's fees	3,527	825	2,619	-	-	6,971
Players and choir extras fees	2,302	1,295	-	-	-	3,597
Venue Hire	-	1,465	2,450	-	-	3,915
Other expenses	1,030	1,064	1,685	195	-	3,973
	<u>6,859</u>	<u>4,649</u>	<u>6,754</u>	<u>195</u>	<u>-</u>	<u>18,456</u>
Profit/(Loss)	<u><u>(1,814)</u></u>	<u><u>4,800</u></u>	<u><u>5,716</u></u>	<u><u>(195)</u></u>	<u><u>0</u></u>	<u><u>8,508</u></u>

22. Profit/(Loss) on sales of merchandise	2020	2019
	£	£
Sales of Merchandise (folders, CDs etc.)	-	100
Less: total cost of expenditure	-	-
Profit/(Loss)	<u><u>-</u></u>	<u><u>100</u></u>

23. Programme Sales & Costs

	Festival - V-W & Stanford	Carols	Vespers	Fauré	Beethoven	Total
	£	£	£	£	£	£
Sales	-	-	652	-	-	652
Less costs	-	(760)	(508)	-	-	(1,268)
Profit/(Loss)	<u><u>-</u></u>	<u><u>(760)</u></u>	<u><u>144</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(616)</u></u>

CANTERBURY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

24. CCS Youth Choir 2019-20 Income and Expenditure Account

Income	£	Expenditure	£
Subscriptions	3,141	Rehearsal fees (conductor)	2,080
Sponsorship	1,000	Rehearsal fees (accompanist)	805
Music score sales	-	Other expenses	268
	<u>4,141</u>		<u>3,153</u>

25. CCS Youth Choir Balance Sheet 2020

	£	2019 £	£	2019 £
Fixed assets				
Tangible assets		-		-
Current assets				
Trade debtors	-		300	
Cash at bank and in hand	9,789		8,501	
Total current assets	9,789		8,801	
Creditors: amounts falling due within one year	-		-	
Net current assets		9,789		8,801
Net assets		9,789		8,801
The funds of the charity:				
Designated Youth Choir Fund		9,789		8,801